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of the Puritan opposition. An extended study of the local records might furnish further evidence on the point and modify the current views as to the attitude of the established order in Church and State, a field in which Professor R. G. Usher has done such valuable pioneer work in his *Reconstruction of the English Church*.

ARTHUR LYON CROSS.

[The managing editor asks leave to "do his bit" in support of Professor Cross's note by advancing conclusive evidence that the habit of singing psalms through the nose, one of the best-established traits of Puritanism, was already the custom of a typical and miscellaneous body of Englishmen in 1579. It comes from the Reverend Francis Fletcher's *The World Encompassed by Sir Francis Drake*, written by the chaplain of Drake's expedition, and published in London, in 1628. The passage quoted below may be conveniently found on page 163 of Dr. Burrage's *Early English and French Voyages* (Original Narratives series, New York, 1906). It is from a description of the conduct of the natives of the California coast when Drake and his men, during their stay in the "convenient and fit harborough", from time to time held divine service:

In the time of which prayers, singing of Psalmes, and reading of certaine Chapters in the Bible, they sate very attentively: and observing the end at every pause, with one voice still cried, *Oh*, greatly rejoycing in our exercises. Yea they tooke such pleasure in our singing of Psalmes, that whensoever they resorted to us, their first request was commonly this, *Gnaáh*, by which they intreated that we would sing.

It is submitted that the phonetic statement in the last sentence admits of but one interpretation, the one which is suggested above.]

EARLY OPINION ABOUT ENGLISH EXCISE

IN 1733 Sir Robert Walpole declared in the House of Commons that there were then ten or twelve articles of consumption subject to the excise laws, the revenue derived therefrom amounting to more than £3,000,000 per annum; and he added: "A great number of persons are, of course, involved in the operation of these laws; yet, till the present moment, when so inconsiderable an addition is proposed, not a word has been uttered about the dreadful hardships to be apprehended from them."¹ On the other hand it was the opinion of Coxe that the excise in England was not only detested by the people but that it had been almost uniformly condemned by the

¹ Coxe, *Memoirs of Walpole* (London, 1798), I. 395.

principal writers on government, finance, and trade from the Revolution to the time when Walpole was speaking.² In the course of researches for a study of the excise of 1733 I have chanced upon a number of contemporary opinions which show that Sir Robert was eloquently presenting his cause rather than the facts of the case, and that his biographer was partly mistaken.

Excise, borrowed from the fiscal experience of Holland, was first considered in the time of Charles I., and introduced at the beginning of the struggle between Parliament and king.³

*Excise is the Scar
Of our late Civil War*

according to a song of Sir Robert's time.⁴ During this period it was much used by both parties, and after the Restoration became a permanent part of English taxation.

There is no doubt that it was from the beginning greatly disliked. William Prynne, whose antiquarian learning astonishes now as his zeal amazed his contemporaries, giving an account of its origin and its early history, expatiated upon the detestation with which it was regarded.⁵ The titles of some of the little pamphlets at this time are as eloquent as the denunciations which they contain. An anonymous author wrote *The Excise-Mens Lamentation: or, an Impeachment in behalf of the Commons of this Nation, against their insulting Publicans, and cruell Oppressors and Extortioners: with their Acknowledgment, Confession, and Testimony, touching their proceedings in each County; and the vast and mighty Summes which they most wickedly retained: Collected by their unlimited Power, Spungie Hearts, and long-stretched Consciences.*⁶ Another declaimed against this monstrous tax, which he thought to be unequal and oppressive, in *Excise Anotomiz'd, and Trade Epitomiz'd: Declaring, that un-equall Imposition of Excise, to be the only cause of the ruine of Trade, and universall impoverishment of this whole Nation. By Z. G. a well wisher of the Common good.*⁷ Ballad-rhymers made savage ridicule or told of the grief and discomfiture of collectors.⁸ When Cromwell was at the height of his power a bitter opponent

² *Ibid.*, p. 375.

³ *Ibid.*, p. 374; Rushworth, *Historical Collections*, I. 474; *Commons' Journals*, II. 800; *Lords' Journals*, VI. 145.

⁴ *Britannia Excisa, etc.* (London, 1733), p. 6.

⁵ *A Declaration and Protestation against the Illegal, Detestable, Oft-condemned, New Tax and Extortion of Excise in General; and for Hops (a Native uncertain commodity) in Particular* (London, 1654).

⁶ London, 1652.

⁷ London, 1659.

⁸ "A Dialogue betwixt an Excise-man and Death", *Bagford Ballads*, III. 13; "The Crafty Miss, or, an Excise-man well fitted", *Roxburghe Ballads*, II. 577.

asked whether "that so much abhorred Tax . . . of Excise" was not introduced only to maintain the war, and "Whether the Excise be not a Tax far more burthensome than Ship-money in the Days of the King".⁹

At the restoration a certain one opposing the excise of domestic commodities other than beer and ale, asserted that "The Clamor, Charge, and other Inconveniences of the Excise of Native Commodities is far more then the profit thereof".¹⁰ Andrew Marvell poured upon it fierce invective in the days of the cabal:¹¹

Excise, a monster worse than e'er before
Frighted the midwife, and the mother tore.
A thousand hands she has, a thousand eyes,
Breaks into shops, and into cellars prys;
With hundred rows of teeth the shark exceeds,
And on all trades, like Casawar, she feeds;
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She stalks all day in streets, conceal'd from sight,
And flies like bats with leathern wings by night;
She wastes the country, and on cities preys.

And after the Revolution a writer, making use of comparisons repeated often in later days, said: "Excise . . . hath obtained a current Repute of perfect Equality . . . 'tis, singly consider'd, perhaps the most equal, and Innocent of any particular way of Taxing . . . But . . . 'tis a known high Road to Slavery, *Gabelles* and *Sabots* being almost inseparable."¹² In the contest of 1733 ministerial partizans, realizing the hatred borne to the very name, chose rather to speak of inland imposts or inland duties.¹³

It was, however, not without defenders, and some of its champions were authors of distinction.

Although [said a writing ascribed to 1644] the Impost, called Excise, hath by experience been found to be the most equall and indifferent Levy that can be laid upon the people, (and all ingenious men who have studied the Nature and Product of it, upon the result of solemn and serious Debates, have acknowledged it so to be) yet by reason of its name, and 'vulgar prejudice (which any Tax of like import will inevitably find amongst the people) it hath had the ill hap to be traduced as the most destructive thing imaginable to Trade and Commerce, and a badge of slavery and vassalage.¹⁴

⁹ *A Narrative of the late Parliament (so called)*, etc. (1657), in *Harleian Miscellany*, III. 446.

¹⁰ Add. MS. 33051, fol. 188.

¹¹ "Instructions to a Painter", *Works* (London, 1776), III. 369, 370.

¹² *A Letter from a Gentleman in the Country to His Friend in the City: Touching Sir William Petty's Posthumous Treatise*, etc. (London, 1691), p. 14.

¹³ *The Daily Courant*, February 2, 1732/3; *Commons' Journals*, XXII. 93, 104.

¹⁴ *Considerations touching the Excise of Native and Forreign Commodities*, etc. (1644?).

In 1662 it was advocated by Sir William Petty,¹⁵ and the next year by another writer on finance;¹⁶ while a year after Thomas Mun mentions "the publique Revenues and Excizes" of the Hollanders with no disapprobation.¹⁷

After the Revolution it had a number of outspoken advocates. In 1690 a writer, confessing that excise would be thought intolerable in England if laid on all food, explained how useful it was in other lands, where it was of all taxes the most equal, though taxing the food of the poor in Holland might be considered a grievance. "Where this Excise is most used", he said, "Importations and Exportations are most eased, by which Means, Trade is greatly improved, and at the same Time, the Levies to the King or State much augmented; for that the Expence of those Merchants and Seamen that repair thither, though they sell nothing, but come to see a Market, is considerable".¹⁸ About the same time Sir Josiah Child, enumerating some of the means by which the Netherlands had obtained such prodigious increase of trade, spoke of "The lowness of their *Customs*, and the height of their *Excise*, which is certainly the most equal and indifferent *Tax* in the World, and least prejudicial to any People, as might be made to appear, were it the subject of this Discourse".¹⁹ D'Avenant said:

Excises seem the most proper Ways and Means to support the government in a long war, because they would lie equally upon the whole, and produce great sums, proportionable to the great wants of the public. [And he added that] Venice and Holland, two jealous commonwealths, have not thought excises dangerous to liberty. They are the strength and support of our neighbouring monarchies, especially France; and if we are to contend with that king, the combat will be with very unequal weapons, if we must make use only of land-taxes and customs, against his excises, and all his other ways of raising money.²⁰

In 1696 a writer advocated an excise upon malt as a tax which would be universal and equal.²¹

It may be said, then, contrary to the assertion of Walpole, that excise was cordially detested by Englishmen for a long time after it was first introduced, because it was a tax affecting a great number

¹⁵ *A Treatise of Taxes and Contributions*, etc. (London, 1662), pp. 71-75, and the summary in the index for these pages.

¹⁶ W. S., *The Forreign Excise Considered. Wherein . . . is pleaded as well the Equity as the Conveniencie of Charging all Forreign Goods with an Excise, upon the Consumption*, etc. (London, 1663).

¹⁷ *England's Treasure by Forraign Trade*, etc. (London, 1664, ed. New York, 1903), pp. 101, 103, 104, 107.

¹⁸ *Taxes no Charge*, etc. (London, 1690), in *Harleian Miscellany*, VIII. 504.

¹⁹ *A New Discourse of Trade*, etc. (London, 1698, but written earlier), p. 5.

²⁰ Charles D'Avenant, "An Essay upon Ways and Means" (1695), *Works* (ed. Whitworth, London, 1771), I. 62, 63.

²¹ A. Burnaby, *An Essay upon the Excising of Malt*, etc. (London, 1696).

of people, who would with less murmur have paid larger amounts indirectly. It was not difficult to arouse wide-spread popular feeling against it, as Walpole found to his cost. On the other hand there can be no doubt that this form of taxation was cordially commended not only by advocates of the court, but by some of the most astute financial writers of the time, whose tradition Walpole was probably following.

EDWARD RAYMOND TURNER.

THE ELECTORAL VOTE FOR JOHN QUINCY ADAMS IN 1820

THAT the one vote in the electoral colleges of 1820 withheld from James Monroe and cast for John Quincy Adams, for President, was that of William Plumer of New Hampshire is somewhat generally known among historical writers. The reason for Plumer's action is not so well known. Indeed, most historians attribute to him an erroneous reason. They usually state that one New Hampshire elector withheld his vote from Monroe in order to prevent that statesman from sharing an honor previously accorded to Washington alone. Mr. Edward Stanwood makes a statement to this effect in the earlier editions (p. 70) of his *History of the Presidency*, but in the later editions he has corrected it (p. 118). McMaster's version is as follows:

But when the day came for the electoral colleges to meet in their respective States, an elector in New Hampshire voted for John Quincy Adams. It was due to the memory of Washington, he explained, that no other man should share with him the honor of a unanimous election to the Presidency.¹

The true reason for Plumer's action is stated in a letter that he wrote to his son, William Plumer, jr., on January 8, 1821, and that is now found in the Plumer Papers, Division of Manuscripts, Library of Congress. From this letter, the following extract is taken: "I was obliged from a sense of duty and a regard to my own reputation to withhold my vote from Monroe and Tompkins; from the first because he had discovered a want of foresight and economy, and from the second because he grossly neglected his duty." Plumer voted for Richard Rush for Vice-President.

Contemporary impressions of Plumer's action possess considerable interest. His son, who was a representative in Congress, writes,

I received many congratulations on this vote of my father, from such men as Randolph, Macon, and other Republicans of the old school. Not

¹ McMaster, *History of the United States*, IV. 518.